

CERTIFICATE

To the Clerk of Ness County, State of Kansas

We, the undersigned, officers of






City of Ness City

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2016; and
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

			2016 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	1,152,325	454,772	
Debt Service	10-113				
Library	12-1220		87,775	75,159	
Industrial Development	12-1617-h		6,000	940	
Library Employee Benefits	12-16, 102		41,023	36,319	
Special Highway			42,349		
Special Parks and Recreation			10,728		
Guest Tax			50,041		
Water Utility			655,500		
Sewer Utility			254,000		
Solid Waste			139,500		
Non-Budgeted Funds-A					
Totals	xxxxxx		2,439,241	567,190	
Notice of the vote to adopt required to be published and attached to the budg			Yes		County Clerk's Use Only
Budget Summary		0			
Neighborhood Revitalization Rebate					Nov 1, 2015 Total Assessed Valuation

Assisted by:
Varney & Associates, CPAs

Address:
120 N. Juliette
Manhattan, KS
Email:
aswartz@varney.com
Attest: _____ 2015

Scott Barb 
Darcy O'Toole 
Ann Kuhlman 
Gaylen Kerr
Sean Sehl 
Brian Gabel 

County Clerk

Governing Body

City of Ness City

2016

Computation to Determine Limit for 2016

		Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$	<u>525,356</u>
2. Debt service levy in 2015 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>525,356</u>
2015 Valuation Information for Valuation Adjustments		
4. New improvements for 2015:	+ _____	0
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>187,107</u>	
5b. Personal property 2014	- <u>322,372</u>	
5c. Increase in personal property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2015:		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of property that has changed in use during 2015:		<u>2,756</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>2,756</u>
9. Total estimated valuation July 1, 2015	<u>8,767,702</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>8,764,946</u>
11. Factor for increase (8 divided by 10)		<u>0.00031</u>
12. Amount of increase (11 times 3)	+ \$	<u>165</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	<u>525,521</u>
14. Debt service levy in this 2016 budget		<u>0</u>
15. 2016 tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>525,521</u>
16. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
17. Consumer Price Index adjustment (3 times 16)	\$	<u>8,406</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication. (15 plus 17)	\$	<u>533,927</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Motor Vehicle Factor	<u>0.15760</u>			
Recreational Vehicle Factor	<u>0.00306</u>			
16/20M Vehicle Factor		<u>0.00548</u>		
Commercial Vehicle Factor			<u>0.01824</u>	
Watercraft Factor				<u>0.00075</u>

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

City of Ness City

2016

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Ks Dept of Health & Environment											
Water Improvement Project											
Revolving Loan	2/1/2007	2/1/2007	3.66	1,101,803	733,635	2/1 & 8/1	2/1 & 8/1	26,400	49,690		51,525
Total Revenue Bonds					733,635			26,400	49,690	0	51,525
Other:											
Temporary Notes	10/23/2013	10/23/2015	1.85	86,000	86,000	10/23	10/23	3,211	86,000	0	0
Total Other					86,000			3,211	86,000	0	0
Total Indebtedness					819,635			29,611	135,690	0	51,525

2016

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2015	Payments Due 2015	Payments Due 2016
Backhoe	4/22/2013		3.39	60,779	51,025	9,537	9,860
Totals					51,025	9,537	9,860

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Unencumbered Cash Balance Jan 1	377,056	534,899	256,944
Receipts:			
Ad Valorem Tax	289,860	411,661	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,789	0	
Motor Vehicle Tax	66,135	62,000	64,876
Recreational Vehicle Tax	1,298	1,000	1,257
16/20M Vehicle Tax	1,997	1,800	2,256
Commercial Vehicle Tax	7,708	7,000	7,510
Watercraft Tax			309
Gross Earning (Intangible) Tax	15,898	15,500	19,042
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	1,933	2,100	2,100
Local Sales Tax	288,156	180,000	180,000
Franchise Tax	139,898	90,000	90,000
License and Permits	7,118	5,000	5,000
Swimming Pool	2,884	4,000	4,000
State Highway Connecting Links	5,124	5,000	5,000
Recycling Revenue	6,845	2,500	2,500
Fines and Court Costs	19,630	15,000	20,000
Community Building Donations	3,250	0	0
Special Assessments - Emily Lane	0	0	4,250
Transfers In	50,000	50,000	50,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,890	2,800	
Miscellaneous	97,535		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,009,948	855,361	458,100
Resources Available:	1,387,004	1,390,260	715,044

City of Ness City

2016

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
General and Administrative			
Salaries	72,015	75,000	80,000
Contractual	15,935	35,000	35,000
Commodities	25,215	15,000	16,000
Capital Outlay	0	10,000	14,325
Total	113,165	135,000	145,325
Police Department			
Contractual	145,075	200,000	200,000
Total	145,075	200,000	200,000
Street Department			
Salaries	46,370	50,000	55,000
Contractual	12,668	24,000	28,000
Commodities	158,844	65,000	75,000
Capital Outlay	34,704	60,000	60,000
Total	252,586	199,000	218,000
Employee Benefits			
Health Insurance	23,648	32,000	35,000
Social Security	11,401	11,000	13,000
Workman's Compensation	722	7,000	7,000
KPERS	10,620	10,000	12,000
Unemployment	325	500	500
Total	46,716	60,500	67,500
Street Lighting			
Contractual	25,046	33,000	35,000
Total	25,046	33,000	35,000
Swimming Pool			
Salaries	15,286	21,000	22,000
Contractual	0	5,000	6,000
Commodities	7,958	8,000	8,500
Total	23,244	34,000	36,500
Park Improvement			
Salaries	7,052	7,000	8,000
Contractual	1,229	2,000	2,500
Commodities	2,695	6,500	7,000
Capital Outlay	0	2,000	2,000
Total	10,976	17,500	19,500
Recycling			
Salaries	10,807	11,000	12,500
Contractual	40	5,000	7,500
Commodities	3,962	3,000	4,000
Capital Outlay		1,000	1,000
Total	14,809	20,000	25,000
Community Building			
Contractual	4,872	0	5,000
Commodities	7,425	15,000	17,500
Total	12,297	15,000	22,500
Airport Appropriations	3,000	3,000	3,000
Temporary Note Payback	0	37,316	0
Transfer to Equipment Reserve	0	49,000	55,000
Transfer to Capital Improvement	220,000	350,000	350,000
Page Total	866,914	1,153,316	1,177,325

(Note: Should agree with general sub-totals.)

City of Ness City

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 4.0%			0
Amount of 2015 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	4,425	4,425	473
Receipts:			
Ad Valorem Tax	65,915	81,210	XXXXXXXXXXXXXXXXXX
Delinquent Tax	414	0	
Motor Vehicle Tax	16,067	14,153	12,799
Recreational Vehicle Tax	317	243	248
16/20M Vehicle Tax	392	425	445
Commercial Vehicle Tax	1,896		1,481
Watercraft Tax			61
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	85,001	96,031	15,034
Resources Available:	89,426	100,456	15,507
Expenditures:			
Appropriations to Board	85,001	99,983	87,775
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	85,001	99,983	87,775
Unencumbered Cash Balance Dec 31	4,425	473	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	85,775	99,983	87,775
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			87,775
Tax Required			72,268
Delinquent Comp Rate: 4.0%			2,891
Amount of 2015 Ad Valorem Tax			75,159

City of Ness City

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Industrial Development			
Unencumbered Cash Balance Jan 1	12,321	12,936	5,003
Receipts:			
Ad Valorem Tax	468	500	XXXXXXXXXXXXXXXXXX
Delinquent Tax	5		
Motor Vehicle Tax	122	100	79
Recreational Vehicle Tax	2	2	2
16/20M Vehicle Tax	4	3	3
Commercial Vehicle Tax	14		9
Watercraft Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	615	605	93
Resources Available:	12,936	13,541	5,096
Expenditures:			
Industrial Development		8,538	6,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	8,538	6,000
Unencumbered Cash Balance Dec 31	12,936	5,003	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	17,034	8,538	6,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	4.0%		
Amount of 2015 Ad Valorem Tax			

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Library Employee Benefits			
Unencumbered Cash Balance Jan 1	1,226	1,226	180
Receipts:			
Ad Valorem Tax	29,086	31,985	XXXXXXXXXXXXXXXXXX
Delinquent Tax	184		
Motor Vehicle Tax	6,554	6,245	5,041
Recreational Vehicle Tax	128	107	98
16/20M Vehicle Tax	209	188	175
Commercial Vehicle Tax	761		583
Watercraft Tax			24
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	36,922	38,525	5,921
Resources Available:	38,148	39,751	6,101
Expenditures:			
Appropriations	36,922	39,571	41,023
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	36,922	39,571	41,023
Unencumbered Cash Balance Dec 31	1,226	180	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	37,223	39,571	41,023
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	4.0%		
Amount of 2015 Ad Valorem Tax			

City of Ness City

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	6,266	5,354	5,059
Receipts:			
State of Kansas Gas Tax	37,525	36,930	37,290
County Transfers Gas		0	0
Cancelled Encumbrances	3,860		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	41,385	36,930	37,290
Resources Available:	47,651	42,284	42,349
Expenditures:			
Personal Services	165	10,000	10,500
Contractual	7,132	5,000	5,000
Commodities	35,000	22,225	26,849
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	42,297	37,225	42,349
Unencumbered Cash Balance Dec 31	5,354	5,059	0
2014/2015/2016 Budget Authority Amount:	42,601	37,225	42,349

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	12,417	9,967	7,152
Receipts:			
Local Alcoholic Liquor Tax	1,933	2,185	3,576
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,933	2,185	3,576
Resources Available:	14,350	12,152	10,728
Expenditures:			
Culture and Recreation	4,383	5,000	10,728
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,383	5,000	10,728
Unencumbered Cash Balance Dec 31	9,967	7,152	0
2014/2015/2016 Budget Authority Amount:	14,242	16,433	10,728

City of Ness City

2016

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget Guest Tax	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	46,129	30,041	30,041
Receipts:			
Guest Tax	17,965	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,965	20,000	20,000
Resources Available:	64,094	50,041	50,041
Expenditures:			
Convention and Tourism	34,053	20,000	50,041
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	34,053	20,000	50,041
Unencumbered Cash Balance Dec 31	30,041	30,041	0
2014/2015/2016 Budget Authority Amount:	47,754	66,129	50,041

Adopted Budget

Water Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	927,031	878,288	632,598
Receipts:			
Water Sales	415,895	360,000	380,000
Late Charges	2,298	2,000	2,000
Interest on Idle Funds	4,830	5,000	5,000
Transfer In	18,000	18,000	18,000
Cancelled Encumbrances	3,860		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	444,883	385,000	405,000
Resources Available:	1,371,914	1,263,288	1,037,598
Expenditures:			
Operating (Production)			
Personal Services	91,157	110,000	125,000
Contractual	70,196	94,000	94,000
Commodities	140,452	63,000	63,000
Capital Outlay	5,633	167,000	170,000
Total Operating (Production)	307,438	434,000	452,000
Employee Benefits			
Health Insurance	15,599	27,600	30,000
Social Security	6,730	6,500	7,000
Worker's Comp Insurance	2,298	1,500	1,500
KPERS	8,641	5,000	5,000
Total Employee Benefits	33,268	40,600	43,500
Non-Operating Expenses			
Sales Tax	4,926	5,000	5,000
Debt Service		76,090	80,000
State Water Fee		5,000	5,000
Reserve for Repairs (Water Tower)		20,000	20,000
Total Non-Operating Expenses	4,926	106,090	110,000
Transfers Out	144,090	50,000	50,000
Miscellaneous	3,904		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	493,626	630,690	655,500
Unencumbered Cash Balance Dec 31	878,288	632,598	382,098
2014/2015/2016 Budget Authority Amount:	630,690	630,690	655,500

City of Ness City

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	250,224	219,740	152,740
Receipts:			
Residential Customers	113,133	100,000	100,000
Commercial Customers	40,706	40,000	40,000
Transfers In	2,499	2,000	2,000
Interest on Idle Funds	948		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	157,286	142,000	142,000
Resources Available:	407,510	361,740	294,740
Expenditures:			
Personal Services	50,739	45,000	48,000
Contractual	47,016	35,000	35,000
Commodities	32,733	30,000	30,000
Capital Outlay	39,278	75,000	115,000
Employee Benefits	18,004	24,000	26,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	187,770	209,000	254,000
Unencumbered Cash Balance Dec 31	219,740	152,740	40,740
2014/2015/2016 Budget Authority Amount:	212,000	300,895	254,000

Adopted Budget

Solid Waste	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	85,264	97,269	94,269
Receipts:			
User Fees	112,814	130,000	136,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	112,814	130,000	136,500
Resources Available:	198,078	227,269	230,769
Expenditures:			
Contractual	100,809	130,000	136,500
Commodities		2,000	2,000
Capital Outlay		1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	100,809	133,000	139,500
Unencumbered Cash Balance Dec 31	97,269	94,269	91,269
2014/2015/2016 Budget Authority Amount:	115,000	133,000	139,500

0

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2014 is to be shown)

2016

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		Capital Improvements		Airport Improvements		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	124,164	Cash Balance Jan 1	18,036	Cash Balance Jan 1	70,791	Cash Balance Jan 1		Cash Balance Jan 1		212,991
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	0	Transfers In	220,000	Federal Aid	132,670					
		Cancelled Encumbrance	5,651							
Total Receipts	0	Total Receipts	225,651	Total Receipts	132,670	Total Receipts	0	Total Receipts	0	358,321
Resources Available:	124,164	Resources Available:	243,687	Resources Available:	203,461	Resources Available:	0	Resources Available:	0	571,312
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Capital Outlay	57,345	Fees-Professional	14,647					
				Construction Costs	22,070					
Total Expenditures	0	Total Expenditures	57,345	Total Expenditures	36,717	Total Expenditures	0	Total Expenditures	0	94,062
Cash Balance Dec 31	124,164	Cash Balance Dec 31	186,342	Cash Balance Dec 31	166,744	Cash Balance Dec 31	0	Cash Balance Dec 31	0	477,250 **
										477,250 **

**Note: These two block figures should agree.